

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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In re Patent Application of:  
Akihiro Toshima et al.

Application No.: 10/599,432

Confirmation No.: 8748

Filed: September 28, 2006

Art Unit: 3656

For: STEERING APPARATUS AND  
MANUFACTURING METHOD OF SAME

Examiner: T. C. Diaz

**RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Non-Final Office Action dated February 4, 2009, please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 4 of this paper.